P12

Previous references
G.P. No 880 & 22-11-04
L.F. 161-92

File No 170
of 04-05

1904

(Municipal)

Later references
Mul 55-6-07 (1-4)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1–2

PART B FOR November 1904

SUBJECT

Levy of Shop tax on certain Shops in the Mysore Fort belonging to one Kanaka Jetty and enjoying exemption hitherto.

	FILE No. Ml 170 of 1904-05	
	The levy of Shop-tax on shops in the Mysore Fort, belonging to one Kanaka Jetty and enjoying exemption hitherto.	
1	From the President, Mysore City Municipal Commission, No. 29, dated 26th August 1904. Enquires whether the seven shops (Nos. 1 to 7) in the Fort of Mysore belonging to one Kanaka Jetty and which remained untaxed in pursuance of sannads and nirups issued by His Highness the late Maharaja may be taxed as neither Section 65 of the Municipal Regulations nor the Mohatarfa Rules contemplate such an exemption from taxation.	G. P. No. 6800—L. F. 161-92, dated 22nd November 1902.
2	From the Secretary, General and Revenue Department, No. 3622, dated 1st November 1904. Directs that pending the passing of the New Municipal Regulation, the seven shops in the Fort at Mysore, belonging to Kanaka Jetty be exempted from taxes provided that the gymnasium referred to continues to exist	

G. R. S

(G.R.S. 11] 1904.05

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No. 170

FILE HEADING.

The levy of Shop tax on Shops hitherto enjoying exemption

From

The President of the Mysore City Municipal Commission

No.	Dated	Received

Diary No. 1369/2	Enclos	Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER

Enquires whether the seven Shops (Nos 167) in the Fort of Mysore belonging to one Kanaka Jetty and which have been exempted from Municipal control in pursuance of Sannads and Firmans, may be taxed as neither Sec 65 of the Municipal Regulations nor the Sanads Rules contemplate such an exemption from taxation

NOTES AND ORDERS

Under Section 64 of the Municipal Regulations all houses buildings and lands, excepting those exempted by Sec 65 are liable to be taxed The shops in question do not fall under Section

NOTES—First sheet

G.R.S. 12]

General and Revenue Secretariat | File No. 170 of 1904

Serial No

See 65 of the Municipal Regulations

2 But under G.P. No ~~8870~~ dt. 15-7-92 & the 22nd November 1902 building used as Shops are not liable to the house tax. For Shops a Mohatarfa tax had to be levied The President states that the Mohatarfa Rules do not contemplate any exemption from the Mohatarfa tax From the Late Chief Commissioner's Cir No 157 & the 10th October 1860 (Vide para 10 of Enclosure) to the Superintendents of Bangalore and others it would appear that under the old System all buildings & lands that of the Country, had a right to exemption remain untouched

Submitted for orders

3 As the Shop tax is levied under the Mohatarfa Rules and as the Samuds copies of which have been submitted distinctly exempt the 7 Shops referred to from payment

Note.—Contn. sheet.

MGOPB—10,000—31-8-04

General and Revenue Secretariat

File No. 170 of 1904

Serial No.

of any land such as "ಹಾಲಿ ಕಟ್ಟೆಯ ಸುತ್ತಲಿನ ಖಾಲಿ ಜಾಗ" Kanaka Jatty deems to be entitled to exemptions under the late Chief Comm's Circular above referred to submits for orders

D'Almeida
24/9/04

4 I am also of the same opinion

Submitted to the Dewan Saheb thro' the 1st Councillor &
27.9.1904

66
27-9-04

5 The exemption claimed is inadmissible under the Abkari Regulations which is also not allowed under the Mohatarfa rules in the Mysore city I think there was some correspondence on the subject a few years back I have not the least hesitation in saying as such & apart from there being used as shops under the Abkari Regulations

6 Returned to Kanaka Jatty & Co 28.9.1904

27-9-04

MGOPB—10 000—31-8-04.

General and Revenue Secretariat | File No. 170 of 1904

Serial No.

Y d X

7 Please see the office note and G.P. No 8800 dt the 22.11.1902 relating to the levy of Shop tax under the Mohalla Rules on Shops in the Mysore city Under the above said Shops order Shops are exempted from house tax & are liable only to the Mohalla tax while the Municipal Regulations are against the exemption submitted for orders

1606-07 dt 9 1904 Sd/ Secretary 30/9/04
2069

1.10.1904

I 26 1.10.1904

9 Both Town shop tax under the Mohalla Rules & house tax under the Municipal Regulations cannot be levied under Standing orders on one & the same building used as a shop But this does not mean that if building used as a shop is exempt from the pay

NOTE.—Contn. sheet.

MGCPB—10,000—31-8-04.

G.R.S. 12]

General and Revenue Secretariat.

File No. 170 of 1904

Serial No.

ment of shop tax under the Mohalla Rules it should also be exempted from the payment of house tax under the Municipal Regulations. The present case is one in which in my opinion house tax is payable under the Municipal Regulations since for reasons stated by the Secretariat no shop tax under the Mohalla Rules is properly payable. The exemption of the buildings in question from [illegible] was ordered at a time when the Municipal Regulations were not in existence & cannot I think be construed under a law which contains no provision for such exemption.

3/10/1904

3.10.1904

3/10/1904

MGCPB—10,000—19-5-04

G.R.S. 12]

General and Revenue Secretariat.

File No. 170 of 1904

Serial No. 2157

10 Nothing remains to be done regarding the Gymnasium Branch the exemption is over but ought to be continued. In the Patiala is a Sovereign's grant. & the exemption has been continued till now. I see no reason to advise confining to the practice Patiala shall precedent may be found

Dy. Sec. Comm. 5. X. 04

6.10.1904

780
7-10-04

There is a conflict between the law & the practice Till the new Municipal Regulations introduced the continuance of the exemption may be authorised as advised by the Revenue Secretary that the Gymnasium can continue to exist

7-10-04 7-10-04

Note.—Contn. sheet.

MGCPB—10,000—23-8-04.

Draft put up 20.10.1904

G.R.S. 12]

7

General and Revenue Secretariat

File No. 170 of 1904

Serial No. 2

13 To the President of the Mysore City Municipal Commissioner No 3622 dated 1-11-04

Directs that pending the passing of the New Municipal Regulation the Seven Shops of Kurubaru etty in the fort at Mysore be exempted from taxes provided the exemption continues to exist

MGOPB—10.000—31-8-04.

D 1369 1/2 & F 170-04 (1)

No 29 The City Municipal Office
Nugpore
Dated 26th August 1904

From

M. Kantaraj Urs Esq B.A
President City Municipal Corporation Nugpore

To

B.A Venkatavaradana Iyengar Esq
Secretary to the Govt of India,
Rev & Gen Depts

Sir

I have the honour to report for orders the following Case which has risen in the course of the hearing of appeals against the assessment imposed on buildings and shops in the Ward No Mahalla of the City

Kaukajetty is the owner of premises Nos 165 in the Kooruna Sugar Street He has rented out these premises to Seven Separate persons who Keep Shops in partitioned of the Sarais and Nirvapa copies of which are herewith submitted These Seven Shops remained Hitherto

2

untaxed Neither section 65 of the Municipal Regulations nor the Madhutarfa Rules contemplate such an exemption from taxation The appeal Committee have therefore resolved to solicit the orders of Government on the question of taxing these shops

× × ×

Have etc

(Sd) K Sreenivasa Rao

for President

Mul. F. 127-24 (1)

Vice President

(3)

Encl. F 127-A (1)

Compared
16/4/04 "True Copy"

Vice President

Compared

Vice President

Mysore city Municipality

"True copy

Yours sincerely,

Vice President

Company Seal

II

10

G.R.S. 28]

File No. 170
Serial No. 2

Diary No. of letter replied to 1269/2

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT
(Munl)

Dated the 19th Octr 1904

Date of issue 4/11/04

Signed by Sm H Ramanya

READ.—

Letter No. 29 dated the 26th August 1904 from the President of the Municipal Commissioner Mysore City, soliciting instructions as to whether the taxes which in the Fort

ORDER THEREON.—No.

of Mysore belonging to one Kasaba Jetty and which have hitherto enjoyed exemption from payment of taxes in pursuance of Cavaedi and Nirmul Inam may now be taxed as Neither Sec 65 of the Municipal

over

SUBJECT

Secretary that pending the framing of the New Municipal Regulation the taxes in the Fort at Mysore belonging to Kasaba Jetty be exempted from taxes provided that the agreement contained

Regulations now the Mohatarfa Rules contemplate such exemption also enquire whether the Govt order No 672-30 dated the 23 April 1924 exempting religious and charitable institutions from house-tax have the force of law at Mysore to which the Municipal Regulations were extended from the 1st Dec 1902

Order thereon (3622)-17-2 3/11/1924

Government direct that, pending the passing of the New Municipal Regulation, the exemption hitherto shown in the case of the land vested thereto be continued provides that the appurtenant referred to Continues to exist

2) Separate orders will issue on the other question raised by the President

Read 22/10/24
Typed 25/10
Compd 25/10

To. The President Mal Committee, Mysore

6/ 20.10.1924 Seeha